



# External Quality Control Review

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of the  
Fairfax County Internal Audit  
Office

Conducted in accordance with guidelines of the  
**Association of Local Government  
Auditors**  
for the period May 2006 through May 2009

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June 18, 2009

Mr. Christopher J. Pietsch, Director  
Fairfax County Internal Audit Office  
12000 Government Parkway  
Suite 533  
Fairfax, Virginia 22035

Dear Mr. Pietsch,

We have completed a peer review of the County of Fairfax Internal Auditor's Office for the period May 2006 through May 2009. In conducting our review, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine if your internal quality control system operated to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States. Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case, but does imply adherence in most situations.

Based on the results of our review, it is our opinion that the County of Fairfax Internal Auditor's Office internal quality control system was suitably designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* for audits during May 2006 through May 2009.

We would like to mention some of the areas in which we believe your office excels:

- Highly qualified audit staff with strong emphasis on information technology auditing;
- Proven commitment for continuing education; and


- Leadership and partnership with management to provide fraud training and awareness and information exchange.



John H. Sanderlin, CPA, CIA  
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